

REINFORCEMENT ACTIVITY 3 PART A, p. 520

An Accounting Cycle for a Corporation: Journalizing and Posting Transactions

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SALES JOURNAL

PAGE 12

DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	
1 Dec.	2 Pam Ruocco	86	160	2 6 7 3 00	2 4 7 5 00	1 9 8 00	1
2	8 Hilldale Middle School	87	130	6 4 5 00	6 4 5 00		2
3	14 Camille Nelson	88	150	3 1 0 5 00	2 8 7 5 00	2 3 0 00	3
4	19 Patrick Felton	89	120	1 9 9 8 00	1 8 5 0 00	1 4 8 00	4
5	23 Samuel Horton	90	140	7 2 5 76	6 7 2 00	5 3 76	5
6	27 Jenni Baker	91	110	1 5 7 0 32	1 4 5 4 00	1 1 6 32	6
7	29 Pam Ruocco	92	160	1 0 5 3 00	9 7 5 00	7 8 00	7
8	31 Totals			11 7 7 0 08	10 9 4 6 00	8 2 4 08	8
9				(1125)	(4105)	(2140)	9
10							10
11							11
12							12

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PURCHASES JOURNAL

PAGE 12

DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.	
1 Dec.	2 Glenison Company	125	230	4 6 5 8 00	1
2	7 Walbash Manufacturing	126	260	6 2 3 0 00	2
3	12 SHF Corp.	127	250	8 3 2 6 00	3
4	22 Buntin Supply Company	128	210	7 1 6 5 00	4
5	28 Walbash Manufacturing	129	260	12 7 3 4 00	5
6	31 Total			39 1 1 3 00	6
7				(5105)(2115)	7
8					8
9					9
10					10
11					11
12					12

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CASH PAYMENTS JOURNAL

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DATE	ACCOUNT TITLE	CH. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE	PURCHASES	CASH
				DEBIT	CREDIT	DEBIT	DEBIT	CREDIT
Dec. 17	Brought Forward		✓	15 291.00	1 334.00	18 100.00	2 663.7	31 791.23
20	Glenison Company	636	230			2 364.70		2 364.70
21	Draper Company	637	220			2 643.50		2 643.50
22	SHF Corp.	638	250			8 826.00	1 663.52	8 159.48
27	Repair Expense	639	6150	1 532.20				1 532.20
29	Glenison Company	640	230			4 658.00		4 658.00
30	Sales Tax Payable	641	2140	4 932.60				4 932.60
31	Salary Expense	642	6155	4 600.00				3 284.00
	Employer Income Tax Payable		2120		623.00			
	Social Security Tax Payable		2130		2 930.00			
	Medicare Tax Payable		2135		69.00			
	Health Insurance Premiums Payable		2155		325.00			
31	Credit Card Fee Expense	M78	6115	846.60				846.60
31	Supplies	643	1140	34.80				1 092.00
	Advertising Expense		6105	22.00				
	Miscellaneous Expense		6135	46.40				
	Cash Short and Over		6110	6.00				
31	Totals			25 932.60	2 650.00	36 092.60	4 326.99	58 942.51
				(✓)	(✓)	(2115)	(5110)	(1,805)

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REINFORCEMENT ACTIVITY 3 PART A (continued)

Name _____

Date _____

Class _____

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CASH PAYMENTS JOURNAL

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DATE	ACCOUNT TITLE	CH. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE	PURCHASES	CASH
				DEBIT	CREDIT	DEBIT	DEBIT	CREDIT
Dec. 1	Rent Expense	621	6145	1 750.00				1 750.00
2	Bonita Supply Company	622	240			4 250.00	65.20	4 184.80
3	SHF Corp.	623	250			4 250.00	65.20	4 184.80
4	Walbash Manufacturing	624	260			8 350.00	1 350.00	7 000.00
6	Health Insurance Premiums Payable	625	2155	725.00				725.00
12	Miscellaneous Expense	626	6135	1 533.30				1 533.30
13	Supplies	627	1140	63.30				63.30
14	Advertising Expense	628	6105	4 343.30				4 343.30
15	Salary Expense	629	6155	4 650.00				3 519.00
	Employer Income Tax Payable		2120		634.00			
	Social Security Tax Payable		2130		3 022.25			
	Medicare Tax Payable		2135		69.75			
	Health Insurance Premiums Payable		2155		325.00			
15	Employer Income Tax Payable	630	2120	2 125.00				3 540.00
	Social Security Tax Payable		2130	1 150.00				
	Medicare Tax Payable		2135	265.40				
15	Federal Income Tax Expense	631	9105	3 000.00				3 000.00
15	Supplies	632	1140	25.75				1 765.00
	Advertising Expense		6105	45.00				
	Miscellaneous Expense		6135	1 087.5				
	Cash Short and Over		6110			3.00		
16	Walbash Manufacturing	633	260			6 230.00		6 230.00
17	Purchases	634	5105	5 126.00				5 126.00
	Miscellaneous Expense	635	6135	82.60				82.60
17	Carried Forward		✓	15 291.00	1 334.00	18 100.00	2 663.7	31 791.23

100 • Working Papers

REINFORCEMENT ACTIVITY 3 PART A (continued)

REINFORCEMENT ACTIVITY 3

PART A (continued)

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GENERAL JOURNAL

DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1	Dec.	2 Sales Returns and Allowances	CM18	4115	1 2 6 00	
2		Sales Tax Payable		2140	1 0 08	
3		Accounts Receivable/Patrick Felton		1125		1 3 6 08
4		Accounts Payable/Glenison Company	DM21	230	4 2 0 00	
5		Purchases Returns and Allowances		5115		4 2 0 00
6		Payroll Taxes Expense	M75	6140	4 2 6 65	
7		Social Security Tax Payable		2130		3 0 2 25
8		Medicare Tax Payable		2135		6 9 75
9		Unemployment Tax Payable—Federal		2145		7 05
10		Unemployment Tax Payable—State		2150		4 7 60
11	26	Supplies	M76	1140	5 3 3 00	
12		Accounts Payable/Hinsdale Supply Co.		2115		5 3 3 00
13	31	Payroll Taxes Expense	M77	6140	4 2 1 50	
14		Social Security Tax Payable		2130		2 9 9 00
15		Medicare Tax Payable		2135		6 9 00
16		Unemployment Tax Payable—Federal		2145		6 90
17		Unemployment Tax Payable—State		2150		4 6 60

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CASH RECEIPTS JOURNAL

PAGE 12

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
1 Dec.	1 Jenni Baker	R92	110			1350.00		1.00		12.50	1336.50
2	2 Patrick Felton	R93	120			1543.40					1543.40
3	3 ✓	T3	✓				8364.30		669.14		9033.44
4	6 Samuel Horton	R94	140			3375.00		2.50		31.25	3341.25
5	10 ✓	T10	✓				12632.20		1010.58		13642.78
6	12 Pam Ruocco	R95	160			2673.00		1.98		24.75	2646.27
7	16 Camille Nelson	R96	150			2103.34					2103.34
8	16 Hilldale Mid. Sch.	R97	130			645.00				6.45	638.55
9	17 ✓	T17	✓				18463.00		1477.04		19940.04
10	24 ✓	T24	✓				12543.60		1003.49		13547.09
11	28 Patrick Felton	R98	120			1998.00		1.48		18.50	1978.02
12	31 ✓	T31	✓				5472.00		437.76		5909.76
13	31 Totals					13687.74	57475.10	6.96	4598.01	93.45	75660.44
14						(1125)	(4205)	(2140)	(2140)	(4110)	(1105)
15											
16											
17											
18											
19											
20											
21											
22											
23											

REINFORCEMENT ACTIVITY 3 PART A (continued)